3232		CORRECTED		
PAYER'S name		1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023
Street address		3 Type of wager	4 Date won	1996
City, state, and ZIP code		5 Transaction	6 Race	Form W-20
Federal Market and an arrange of				Certair Gambling
Federal identification number		7 Winnings from identical wagers	8 Cashier	Winnings
WINNER'S name		9 Winner's taxpayer identification no.	10 Window	For Paperwor Reduction Act Notic and instructions fo
Street address (including apt. no.)		11 First I.D.	12 Second I.D.	completing this form see Instructions for
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld	Forms 1099, 1098 5498, and W-2G
Under penalties of perjury, I declare that, to the best of my				File with Form 1096
correctly identify me as the recipient of this payment and ar  Signature ▶	y payments from tue		Date >	For Internal Revenue Service Cente
Form W-2G		Cat. No. 10138V		sury - Internal Revenue Servic
3232 PAYER'S name		CORRECTED  1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023
Street address		3 Type of wager	4 Date won	19 <b>96</b> Form W-20
City, state, and ZIP code		5 Transaction	6 Race	Form vv-20 Certair
Federal identification number		7 Winnings from identical wagers	8 Cashier	Gambling Winnings
WINNER'S name		9 Winner's taxpayer identification no.	10 Window	For Paperwor Reduction Act Notic
Street address (including apt. no.)		11 First I.D.	12 Second I.D.	and instructions for completing this form see Instructions forms 1099, 1098
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld	5498, and W-20
Under penalties of perjury, I declare that, to the best of my correctly identify me as the recipient of this payment and ar				Copy A
Signature ▶			oate ►	Service Cente
3232		Cat. No. 10138V	·	sury - Internal Revenue Servic  OMB No. 1545-023
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Street address		3 Type of wager	4 Date won	Form W-20
City, state, and ZIP code		5 Transaction	6 Race	Certaiı
Federal identification number		7 Winnings from identical wagers	8 Cashier	Gambling Winning
WINNER'S name		9 Winner's taxpayer identification no.	10 Window	For Paperwor Reduction Act Notic and instructions fo
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City, state, and ZIP code		<b>13</b> State/Payer's state identification no.	14 State income tax withheld	5498, and W-20 File with Form 1096
Under penalties of perjury, I declare that, to the best of my correctly identify me as the recipient of this payment and ar		ntical wagers, and that no other person is	s entitled to any part of these payments.	Copy / For Internal Revenue
Signature ►			Pate ▶	Service Cente

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	CORRECTED		
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
	3 Type of wager	4 Date won	1996
	5 Transaction	6 Race	Form W-2G
			Certain Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I.D.	12 Second I.D.	Comu 4
	13 State/Payer's state identification no.	14 State income tax withheld	Copy 1 For State Tax Department
Under penalties of perjury, I declare that, to the best of my knowledge and be correctly identify me as the recipient of this payment and any payments from id			•
Signature ►		Date ▶	
Form W-2G		Department of the Treas	sury - Internal Revenue Service
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	CORRECTED	r	OMB No. 1545-0238
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	
·	3 Type of wager	4 Date won	19 <b>96</b> Form W-2G
	5 Transaction	6 Race	Certain
	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	
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	13 State/Payer's state identification no.	14 State income tax withheld	For State Tax Department
Under penalties of perjury, I declare that, to the best of my knowledge and be correctly identify me as the recipient of this payment and any payments from id			
Signature ►	· C	Pate ▶	
Form W-2G		Department of the Treas	sury - Internal Revenue Service
PAYER'S name, address, ZIP code, and Federal	CORRECTED  1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
identification number	-		1996
	3 Type of wager	4 Date won	Form W-2G
·	5 Transaction	6 Race	Certain
	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	
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	13 State/Payer's state identification no.	14 State income tax withheld	Copy 1 For State Tax Department
Under penalties of perjury, I declare that, to the best of my knowledge and be correctly identify me as the recipient of this payment and any payments from id	entical wagers, and that no other person is		•

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	CORRECTED (if checke	d)	
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
	3 Type of wager	4 Date won	1996
	5 Transaction	6 Race	Form W-2G
	5 Transaction	o nace	Certain
	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is being furnished to
	11 First I.D.	12 Second I.D.	the Internal Revenue Service.
	13 State/Payer's state identification no.	14 State income tax withheld	Сору В
Under penalties of perjury, I declare that, to the best of my knowledge and b correctly identify me as the recipient of this payment and any payments from its Signature ▶	dentical wagers, and that no other person is		Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return.
Form W-2G		Department of the Tre	asury - Internal Revenue Service
	CORRECTED (if checke	d)	
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
	3 Type of wager	4 Date won	1996
	5 Transaction	6 Race	Form W-2G
	7 Winnings from identical wagers	8 Cashier	Certain Gambling
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	II Filst I.D.	12 Second I.D.	the Internal Revenue Service.
	13 State/Payer's state identification no.	14 State income tax withheld	Сору В
Under penalties of perjury, I declare that, to the best of my knowledge and b correctly identify me as the recipient of this payment and any payments from its Signature	dentical wagers, and that no other person is		Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return.
Form W-2G			asury - Internal Revenue Service
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identification number	3 Type of wager	4 Date won	1996
	5 1,7F5 51 11.ags.	i i	Form W-2G
	5 Transaction	6 Race	Certain Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is being furnished to
	11 First I.D.	12 Second I.D.	the Internal Revenue Service.
			1

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Date ▶

Report this income on your Federal tax return. If this

form shows Federal income tax withheld in box 2, attach this copy to your return.

PAYER'S name, address, ZIP code, and Federal	CORRECTED (if checked	2 Federal income tax withheld	OMB No. 1545-023
identification number			1990
	3 Type of wager	4 Date won ; ;	Form W-2
	5 Transaction	6 Race	Certai
	7 Winnings from identical wagers	8 Cashier	Gamblin
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Under penalties of perjury, I declare that, to the best of my knowledge and be correctly identify me as the recipient of this payment and any payments from its Signature ►	dentical wagers, and that no other person is		Copy For Winner Record
m W-2G			sury - Internal Revenue Service
	personant to a processor and	uun naak daru wax daru lagu kari kuun (vun keh jaru, nab, jaru, jaru (kis Man, jaru) (kis Man, jaru, kuu kasa k	ngan sana angan angan kana sana sana sana sana sana angan angan angan sana sana
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dentification number			199
	3 Type of wager	4 Date won ; ;	Form W-2
	5 Transaction	6 Race	Certai
	7 Winnings from identical wagers	8 Cashier	Gamblin
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Under penalties of perjury, I declare that, to the best of my knowledge and be correctly identify me as the recipient of this payment and any payments from it			Сору
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PAYER'S name, address, ZIP code, and Federal	CORRECTED (if checked	Pederal income tax withheld	OMB No. 1545-02
identification number	O.T. was of was an	4.8	199
	3 Type of wager	4 Date won	Form W-2
	5 Transaction	6 Race	Certai
	7 Winnings from identical wagers	8 Cashier	Gamblin Winning
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	11 First I.D.	12 Second I.D.	furnished to the Intern Revenue Service. If you a required to file a return
	13 State/Payer's state identification no.	14 State income tax withheld	negligence penalty or oth sanction may be imposed of you if this income is taxable and the IRS determines the
Under penalties of perjury, I declare that, to the best of my knowledge and b	elief, the name, address, and taxpaver iden	Intification number that I have furnished	it has not been reporte
correctly identify me as the recipient of this payment and any payments from it			Copy ( For Winner

#### Instructions to Winner

**Box 1.—**The payer must furnish a Form W-2G to you if you receive:

- 1. \$600 or more in gambling winnings and the payout is at least 300 times the amount of the wager (except winnings from bingo, slot machines, and keno);
- 2. \$1,200 or more in gambling winnings from bingo or slot machines;
- 3. \$1,500 or more in proceeds (the amount of winnings less the amount of the wager) from keno; or
- 4. Any gambling winnings subject to Federal income tax withholding.

Generally, report all gambling winnings on the "Other Income" line of your tax return. You can deduct gambling losses as an itemized deduction, but you cannot deduct more than your winnings. Keep an accurate diary or similar record of your winnings and losses, and be able to prove those amounts by receipts, tickets, statements, or similar items.

Box 2.—Any Federal income tax withheld on these winnings is shown in this box. Federal income tax must be withheld at the rate of 28% on certain winnings less the wager. Whether Federal income tax must be withheld depends on the type and amount of the winnings, including winnings from identical wagers, and the odds.

If you did not provide your social security number to the payer, the amount in this box may be backup withholding at a 31% rate.

Include the amount shown in box 2 on your tax return as Federal income tax withheld.

**Signature.**—You must sign Form W-2G if you are the only person entitled to the winnings and the winnings are subject to regular gambling withholding.

Other Winners.—Prepare Form 5754, Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings.

## **Instructions to Winner**

**Box 1.—**The payer must furnish a Form W-2G to you if you receive:

- 1. \$600 or more in gambling winnings and the payout is at least 300 times the amount of the wager (except winnings from bingo, slot machines, and keno);
- 2. \$1,200 or more in gambling winnings from bingo or slot machines:
- **3.** \$1,500 or more in proceeds (the amount of winnings less the amount of the wager) from keno; or
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**Other Winners.**—Prepare **Form 5754,** Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings.

	CORRECTED (if checke	d)	
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023
	3 Type of wager	4 Date won	1996
	5 Transaction	6 Race	Form W-20 Certaiı
	7 Winnings from identical wagers	8 Cashier	Gambling Winning
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I.D.	12 Second I.D.	Copy : Attach this cop
	13 State/Payer's state identification no.	14 State income tax withheld	to your stat income tax returr
Under penalties of perjury, I declare that, to the best of my knowledge and becorrectly identify me as the recipient of this payment and any payments from its payment and any payments.	belief, the name, address, and taxpayer ide dentical wagers, and that no other person is	ntification number that I have furnished sentitled to any part of these payments.	if required
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Form W-2G		Department of the Trea	sury - Internal Revenue Servic
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	7 Winnings from identical wagers	8 Cashier	Gamblin Winning
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Form W-2G		Department of the Trea	sury - Internal Revenue Servic
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identification number			1996
	3 Type of wager	4 Date won	Form W-20
	5 Transaction	6 Race	Certai
	7 Winnings from identical wagers	8 Cashier	Gambling Winning
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	3 Type of wager	4 Date won ; ;	Form W-20
	5 Transaction	6 Race	Certai
	7 Winnings from identical wagers	8 Cashier	Gamblin Winning
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	13 State/Payer's state identification no.	14 State income tax withheld	Forms 1099, 1096 5498, and W-20
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form <b>W-2G</b>		Department of the Trea	sury - Internal Revenue Servic
	CORRECTED		
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023
	3 Type of wager	4 Date won	』 <b>⊌ 3</b> ( Form W-2
	5 Transaction	6 Race	Certai Gamblin
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orm <b>W-2G</b>	CORRECTED	Department of the Trea	sury - Internal Revenue Servic
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	омв no. 1545-023 19 <b>96</b>
	3 Type of wager	4 Date won	Form W-20
	5 Transaction	6 Race	Certai Gamblin
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## Payers, Please Note-

Specific information needed to complete this form and forms in the 1099 series is given in the 1996 Instructions for Forms 1099, 1098, 5498, and W-2G. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copies B and Cof this form to the winner by January 31, 1997.

File Copy A of this form with the IRS by February 28, 1997.

**Gambling Withholding.**—You may be required to withhold Federal income tax from cash or noncash gambling winnings. See the 1996 Instructions for Forms 1099, 1098, 5498, and W-2G.

Foreign Winners.—Use Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, to report gambling winnings paid to nonresident aliens and foreign corporations. See the Instructions for Form 1042-S. You may be required to withhold Federal income tax at a 30% rate. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Form 5754.—If the person receiving the winnings is not the actual winner or is a member of a group of winners, see the instructions for Form 5754, Statement by Person(s) Receiving Gambling Winnings, in the 1099 instructions referred to above.

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Form 5754.—If the person receiving the winnings is not the actual winner or is a member of a group of winners, see the instructions for Form 5754, Statement by Person(s) Receiving Gambling Winnings, in the 1099 instructions referred to above.

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